

# Spotlight on... the CIOT's Indirect Taxes technical sub-committee

General Features

Indirect Tax

01 July 2018

This month, in our series of articles about the CIOT's technical sub-committees, our Technical Officers Angela Fearnside and Jayne Simpson outline the work of the Indirect Taxes Sub-committee.

With Brexit-related issues headlining our news and 'a' or 'the' Customs Union now a household name, as well as VAT pioneering the way for Making Tax Digital, the Indirect Tax sector is grappling with some significant changes.

The Indirect Taxes Sub-committee engages regularly with HMRC, HM Treasury, the Office of Tax Simplification and others to influence and to explore the impact of these and a wide variety of other issues and responds to the regular flow of government consultations and the Budget process.

We do this with the support of our members whose expertise and commitment shape the submissions we make. Our quarterly meetings enable us to share information, agree priorities and canvass opinions on, for example, draft legislation, guidance, case law or pro-active issues. Where themes emerge, we link with other CIOT committees and coordinate wider responses; joining up not only our activities but those within HMRC. For example, we are currently working with HMRC, HMT and the Office of Tax Simplification (OTS) on improving the quality, accessibility and accuracy of HMRC Guidance.

Other examples of our recent work include responding to the Treasury Committee VAT Inquiry (see below), preparing a response to the VAT registration threshold call for evidence (again see below) and ongoing involvement with the new rules for the construction industry reverse charge. We also engage on EU VAT reforms through the CIOT's membership of the CFE Tax Advisers Europe and provide briefing papers for Finance Bill clauses to parliamentarians and public committees. We provided comments on the EU (Withdrawal) Bill and Taxation (Cross-border Trade) Bill and contributed to the recent OTS' VAT review.

The sub-committee has representatives on a wide number of consultative groups including HMRC's Joint VAT Consultative Committee and its Making Tax Digital sub-group, the Insurance Liaison group, Finance Liaison group and Land and Property Liaison group as well as HM Treasury's VAT Forum. Working with these groups enables us to propose agenda items, explore HMRC's view of current developments, inform decision making and follow up queries.

We also provide content for Tax Adviser magazine and regular CIOT communications as well as running the annual [CIOT Indirect Taxes Conference](#), taking place this year on 3rd October in London.

The effectiveness of the Indirect Taxes Sub-committee is dependent upon the engagement and experience of its members and we are grateful to have a number of committed and knowledgeable experts who regularly contribute. That said, we always welcome new applications and if you would like to get involved with the CIOT's technical work please see our [website](#) for details on how to join or contact Angela or Jayne to find out more.